



C A L I F O R N I A D E P A R T M E N T O F
Mental Health

Audits – Bay & Central Region
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January 28, 2009

Mary Elliott, BA
Mental Health Director
Mendocino County Mental Health
860 N. Bush Street
Ukiah, CA 95482

Dear Ms. Elliott:

AUDIT REPORT – MENDOCINO COUNTY COMMUNITY MENTAL HEALTH SERVICES

We have examined the Short-Doyle/Medi-Cal Cost Reporting and Data Collection (CR/DC) report of Mendocino County Community Mental Health Services for the fiscal period July 1, 2003 to June 30, 2004. Our examination was made in accordance with Section 14170 of the Welfare and Institutions Code and included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the amount shown in the accompanying Summary of Net Federal Share of Federal Short-Doyle/Medi-Cal Program Costs and EPSDT SGF (Schedule 1) represents the actual net program costs allowable under the above-mentioned statutes.


The effect of this revised allowable program costs is as follows:

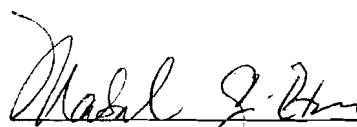
	<u>Net Program Costs</u>		
	<u>Settled</u>	<u>Allowed</u>	<u>Adjustment</u>
Federal Share of Short-Doyle/Medi-Cal	\$ 4,524,929	\$ 4,133,894	\$ (391,035)
Federal Share of Healthy Families	\$ 10,843	\$ 27,216	\$ 16,373
State General Funds EPSDT Due State	\$ 1,915,100	\$ 1,761,382	\$ (153,718)

Mary Elliott, BA, Director
January 28, 2009
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If you disagree with any of the results of this audit you may request an informal appeal conference. This request must be in writing and received by the Department of Health Services within sixty (60) calendar days following the date of receipt of this report. Your notice of disagreement should be directed to John Melton, Acting Chief, Administrative Appeals, Office of Legal Services, Department of Health Services, 1029 J Street, Suite 200, Sacramento, California 95814, and be in conformance with provisions of Sections 51016 and sequence, Title 22, of the California Code of Regulations.

Sincerely,


WALTER J. HILL, JR., MBA, EA
Chief of Audits


MABEL GILTNER, Supervisor
Audits – Bay & Central Region

Enclosures

CERTIFIED MAIL

**MENDOCINO COUNTY
COMMUNITY MENTAL HEALTH SERVICES
SUMMARY OF NET REIMBURSABLE MEDI-CAL PROGRAM COSTS
FISCAL YEAR ENDED JUNE 30, 2004**

		<u>As Settled</u>	<u>Audit Adjustments</u>	<u>As Audited</u>
<u>NET REIMBURSABLE MEDI-CAL PROGRAM COSTS</u>				
<u>COUNTY PROVIDERS</u>				
MEDI-CAL - FFP	(Sch. 2a)	\$ 3,238,712	\$ (254,092)	\$ 2,984,620
HEALTHY FAMILIES - FFP	(Sch. 2a)	10,843	2,356	13,199
TOTAL FFP - COUNTY PROVIDERS		<u>\$ 3,249,555</u>	<u>\$ (251,737)</u>	<u>\$ 2,997,818</u>
<u>CONTRACT PROVIDERS</u>				
MEDI-CAL - FFP		\$ 1,286,217	\$ (136,943)	\$ 1,149,274
HEALTHY FAMILIES - FFP		0	14,017	14,017
TOTAL FFP - CONTRACT PROVIDERS		<u>\$ 1,286,217</u>	<u>\$ (122,926)</u>	<u>\$ 1,163,291</u>
<u>TOTAL FFP - COUNTY PLUS CONTRACT PROVIDERS</u>				
MEDI-CAL - FFP		\$ 4,524,929	\$ (391,035)	\$ 4,133,894
HEALTHY FAMILIES - FFP		10,843	16,373	27,216
TOTAL FFP - COUNTY PLUS CONTRACT PROVIDERS		<u><u>\$ 4,535,772</u></u>	<u><u>\$ (374,663)</u></u>	<u><u>\$ 4,161,109</u></u>
<u>SUMMARY OF STATE GENERAL FUNDS</u>				
EPSDT - SGF	(Sch. 4)	<u>\$ 1,915,100</u>	<u>\$ (153,718)</u>	<u>\$ 1,761,382</u>

**MENDOCINO COUNTY
COMMUNITY MENTAL HEALTH SERVICES
SUMMARY OF MEDI-CAL PROGRAM COSTS BY MODE OF SERVICE
FISCAL YEAR ENDED JUNE 30, 2004**

COUNTY OPERATED FEDERAL

		Audit		
		As Settled	Adjustments	As Audited
<u>Total Medi-Cal Gross Reimbursement</u>				
1. Inpatient SD/MC and Crossover	(MH 1968, Ln 11, 11A)	\$ 0	\$ 0	\$ 0
2. Outpatient SD/MC and Crossover	(MH 1968, Ln 11, 11A)	5,348,743	(333,678)	5,015,065
3. Enhanced SD/MC (Children) - I/P	(MH1968, Ln 16, 16A)	0	0	0
4. Enhanced SD/MC (Children) - O/P	(MH1968, Ln 16, 16A)	0	22,804	22,804
5. Enhanced SD/MC (Refugees) - I/P	(MH1968, Ln 22)	0	0	0
6. Enhanced SD/MC (Refugees) - O/P	(MH1968, Ln 22)	0	0	0
7. Healthy Families Gross Reimbursement-I/P	(MH1968, Ln 27, 27A)	0	0	0
8. Healthy Families Gross Reimbursement-O/P	(MH1968, Ln 27, 27A)	16,682	2,156	18,838
9. Total		<u>\$ 5,365,425</u>	<u>\$ (308,717)</u>	<u>\$ 5,056,708</u>

Less: Patient & Other Payor Revenues

10. Inpatient SD/MC and Crossover	(MH 1968, Ln 28, 28A)	\$ 0	\$ 0	\$ 0
11. Outpatient SD/MC and Crossover	(MH 1968, Ln 28, 28A)	0	36,725	36,725
12. Enhanced SD/MC (Children)-I/P	(MH 1968, Ln 29)	0	0	0
13. Enhanced SD/MC (Children)-O/P	(MH 1968, Ln 29)	0	0	0
14. Enhanced SD/MC (Refugees) - I/P	(MH1968, Ln 30)	0	0	0
15. Enhanced SD/MC (Refugees) - O/P	(MH1968, Ln 30)	0	0	0
16. Healthy Families Patient Revenue-I/P	(MH 1968, Ln 31)	0	0	0
17. Healthy Families Patient Revenue-O/P	(MH 1968, Ln 31)	0	0	0
18. Total		<u>\$ 0</u>	<u>\$ 36,725</u>	<u>\$ 36,725</u>

Medi-Cal Net Reimbursement for Direct Services

19. Inpatient SD/MC (Incl Children Enhanced)	(Ln 1,3 - Ln 10,12)	\$ 0	\$ 0	\$ 0
20. Outpatient SD/MC (Incl Children Enhanced)	(Ln 2,4 - Ln 11,13)	5,348,743	(347,599)	5,001,144
21. Enhanced SD/MC (Refugees)-I/P	(Ln 5 - Ln 14)	0	0	0
22. Enhanced SD/MC (Refugees)-O/P	(Ln 6 - Ln 15)	0	0	0
23. Healthy Families-I/P	(Ln 7 - Ln 16)	0	0	0
24. Healthy Families-O/P	(Ln 8 - Ln 17)	16,682	2,156	18,838
25. Total		<u>\$ 5,365,425</u>	<u>\$ (345,442)</u>	<u>\$ 5,019,983</u>

Medi-Cal MAA Reimbursement

26. Service Functions 01-09	(MH1979, Ln 11, Col. A)	\$ 0	\$ 0	\$ 0
27. Service Functions 11-19, 31-39	(MH1979, Ln 12, Col. A)	0	0	0
28. Service Functions 21-19	(MH1979, Ln 13, Col. A)	0	0	0
29. Total		<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

MENDOCINO COUNTY
COMMUNITY MENTAL HEALTH SERVICES
SUMMARY OF MEDI-CAL PROGRAM COSTS BY MODE OF SERVICE
FISCAL YEAR ENDED JUNE 30, 2004

COUNTY OPERATED FEDERAL

		Audit		
		As Settled	Adjustments	As Audited
Amount Negotiated Rates Exceed Cost				
30. Inpatient SD/MC (Incl Children Enhan)	(MH 1968, Ln 38, 38A)	\$ 0	\$ 0	\$ 0
31. Outpatient SD/MC (Incl Children Enhan)	(MH 1968, Ln 38, 38A)	0	0	0
32. Enhanced SD/MC (Refugees)-I/P	(MH1968, Ln 39)	0	0	0
33. Enhanced SD/MC (Refugees)-O/P	(MH1968, Ln 39)	0	0	0
34. Healthy Families-I/P	(MH 1968, Ln 40, 40A)	0	0	0
35. Healthy Families-O/P	(MH 1968, Ln 40, 40A)	0	0	0
36. Total		\$ 0	\$ 0	\$ 0
Medi-Cal Administrative Reimbursement				
37. Administrative Reimbursement Limit	(MH 1979, Ln 4)	\$ 1,384,051	\$ (85,418)	\$ 1,298,633
38. Medi-Cal Administration	(MH 1979, Ln 5)	\$ 495,828	\$ (98,947)	\$ 396,881
39. Medi-Cal Administrative Reimbursement	(Lower of Ln 37, Ln 38)	\$ 495,828	\$ (98,947)	\$ 396,881
Healthy Families Administrative Reimbursement				
40. Healthy Families Administrative Reimbursement Limit	(MH1979, Ln 8)	\$ 1,668	\$ 216	\$ 1,884
41. Healthy Families Administration	(MH1979, Ln 9)	\$ 0	\$ 1,467	\$ 1,467
42. Healthy Families Administrative Reimbursement	(Lower of Ln 40, Ln 41)	\$ 0	\$ 1,467	\$ 1,467
Utilization Review Reimbursement				
43. Skilled Professional	(MH1979, Ln 14, Col. D)	\$ 82,025	\$ (82,025)	\$ 0
44. Other Medi-Cal U.R.	(MH1979, Ln 15, Col. D)	\$ 154,357	\$ 79,150	\$ 233,507
Net SD/MC Reimbursement - FFP				
45. Direct Services	(MH1979, Ln 16,16A)	\$ 2,852,100	\$ (197,497)	\$ 2,654,603
46. Enhanced (Children)	(MH1979, Ln 17,17A)	0	14,823	14,823
47. Enhanced (Refugees)	(MH1979, Ln 18)	0	0	0
48. MAA	(MH 1979, Ln 11, 12 & 13)	0	0	0
49. Administrative Reimbursement	(MH1979, Ln 6)	247,914	(49,474)	198,441
50. U.R. Skilled Professional	(MH1979, Ln 14)	61,519	(61,519)	0
51. U.R. Other	(MH1979, Ln 15)	77,179	39,575	116,754
52. Negotiated Rate-Payback	(MH1979, Ln 20)	0	0	0
53. Subtotal- FFP		\$ 3,238,712	\$ (254,092)	\$ 2,984,620
54. Contract Limitation Adjustment	(MH 1979, Ln 22)	\$ 0	\$ 0	\$ 0
55. Quality Assurance Review Results	(Adj #)	0	0	0
56. Total SD/MC Reimbursement - FFP		\$ 3,238,712	\$ (254,092)	\$ 2,984,620
Net Healthy Families Reimbursement - FFP				
57. Healthy Families Net Reimbursement	(MH1979, Ln 24,24A)	\$ 10,843	\$ 1,402	\$ 12,245
58. Negotiated Rate Exceed Costs	(MH1979, Ln 26)	0	0	0
59. Administrative Reimbursement	(MH1979, Ln 10)	0	954	954
60. Total Healthy Families Reimbursement - FFP		\$ 10,843	\$ 2,356	\$ 13,199
61. Total - FFP (Ln 56 + Ln 60)		\$ 3,249,555	\$ (251,737)	\$ 2,997,818

(To Sch. 1)

[illegible]

[illegible]

(To Sch. 1)

MENDOCINO COUNTY
COMMUNITY MENTAL HEALTH SERVICES
COMPUTATION OF EPSDT STATE SHARE PER AUDIT
FISCAL YEAR ENDED JUNE 30, 2004

	As Settled	Audit Adjustments	As Audited
(1) SD/MC Actuals (MH 1979, Lns. 16, 16A, 17, 17A, 18) (including contractors)	7,764,747	(606,178)	7,158,569
(2) Total SD/MC Claims	7,970,087	0	7,970,087
(3) Percent % (Line 1/Line 2)	97.42%	-7.60%	89.82%
(4) EPSDT Claims	4,811,008	0	4,811,008
(5) Actual Cost Settled EPSDT SD/MC (Line 3 X Line 4)	4,686,884	(365,735)	4,321,149
(6) Cost Settled Baseline for EPSDT	459,750	0	459,750
(7) Cost Settlement Amount (Line 5 - Line 6)	4,227,134	(365,735)	3,861,399
(8) 46.70% of Cost Settlement Amount (Line 7 x 46.70%)	1,974,072	(170,798)	1,803,273
(8a) FY 2001-02 EPSDT Settlement (48.64% of net cost (8))	1,384,356	0	1,384,356
(8b) Annual Local Growth (L. 8 - 8a)	589,716	(170,798)	418,918
(9) County Match 10% of Local Growth (8b x 10%)	58,972	(17,080)	41,892
(10) Net Cost Settlement Amount (L. 8 - 9)	1,915,100	(153,718)	1,761,382
(11) SGF Distribution (Settled and Audited)	1,915,100	0	1,915,100
(12) SGF Due County (State)	(0)	(153,718)	(153,718)
			(To Sch. 1)

Source:

- (1) Total CFRS SD/MC actuals after final Settlement (Col. 1) and Audit (Col. 3) for Net Direct Outpatient Services (includes Mode 05 - SF's 20-94, Mode 10, and Mode 15)
- (2) Total SD/MC paid claims (total non-hospital, including PHF's) by County Submitting Claims (includes contract providers, excludes Healthy Families)
- (4) SD/MC paid claims for children under 21 years of age (full scope, non-hospital, including PHF's) including new aid codes by County of Beneficiary
- (6) Cost Settled Baseline for EPSDT for FY 2001-2002, includes increase for FFS/MC provider rate increase
- (11) SGF gross distribution (See DMH letter dated January 14, 2002 sent to Local Mental Health Directors) Includes adjustment for additional SGF and ASO non participants
- (12) Amount owed back to the state cannot be more than was advanced or settled.

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
MENDOCINO COUNTY				00023	72	June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED COSTS</u>			
1	MH 1960	9	C	SD/MC ADMINISTRATION	\$ 495,828	\$ (98,947)	\$ 396,881
2	MH 1960	10	C	HEALTHY FAMILIES ADMINISTRATION	0	1,467	1,467
3	MH 1960	11	C	NON SD/MC ADMINISTRATION	133,316	97,480	230,796
-	MH 1960	12	C	TOTAL ADMINISTRATIVE COSTS	629,144	0	629,144
				To allocate Total Administrative Costs among SD/MC, Healthy Families, and Non SD/MC Administration based on the gross cost method percentages of 63.0827% for SD/MC, .2332% for Healthy Families, and 36.6841% for Non SD/MC.			
4	MH 1960	13	C	SKILLED PROFESSIONAL MEDICAL PERSONNEL (SPMP)	\$ 82,025	\$ (82,025)	\$0
5	MH 1960	14	C	OTHER SD/MC UTILIZATION REVIEW	154,357	82,025	236,382 *
				To reclassify the SPMP Utilization Review as Other SD/MC Utilization Review costs due to lack of supporting documentation and for consistency with prior year reporting.			
6	MH 1960	14	C	OTHER SD/MC UTILIZATION REVIEW	** \$ 236,382	\$ (2,875)	\$ 233,507
7	MH 1960	15	C	NON-SD/MC UTILIZATION REVIEW	63,557	2,875	66,432
-	MH 1960	16	C	TOTAL UTILIZATION REVIEW COSTS	299,939	0	299,939
				To allocate Total Utilization Review Costs between SD/MC and Non SD/MC based on the gross cost method percentages of 77.8514% for SD/MC and 22.1486% for Non SD/MC.			
				<u>ADJUSTMENTS TO REPORTED MODES OF SERVICE</u>			
8	MH 1964	4	1	DAY SERVICES (MODE 10)	\$ 556,631	\$ 24,534	\$ 581,165
9	MH 1964	5	1	OUTPATIENT SERVICES (MODE 15 PROGRAM 1 AND 2)	5,914,501	(24,534)	5,889,967
				To adjust reported costs at the mode level to reflect the RVS method of allocation.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
MENDOCINO COUNTY				00023	72	June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED GROSS COST</u>			
				<u>MODE 10 AND MODE 15 - OUTPATIENT (PROGRAM 1)</u>			
10	MH 1966	3		SERVICE FUNCTION 10/95	\$ 556,631	\$ 24,440	\$ 581,071
11	MH 1966	3		SERVICE FUNCTION 15/01	987,506	(8,360)	979,146
12	MH 1966	3		SERVICE FUNCTION 15/10	490,056	(5,458)	484,598
13	MH 1966	3		SERVICE FUNCTION 15/30	2,477,772	(25,624)	2,452,148
14	MH 1966	3		SERVICE FUNCTION 15/58	46,664	(1,715)	44,949
15	MH 1966	3		SERVICE FUNCTION 15/60	810,277	22,039	832,316
16	MH 1966	3		SERVICE FUNCTION 15/70	752,727	(5,322)	747,405
				<u>MODE 15 - OUTPATIENT (PROGRAM 2)</u>			
17	MH 1966	3		SERVICE FUNCTION 15/10 (PROVIDER NUMBER 2343)	\$ 19,305	\$ 53,361	\$ 72,666
18	MH 1966	3		SERVICE FUNCTION 15/60 (PROVIDER NUMBER 2343)	7,051	57,802	64,853
19	MH 1966	3		SERVICE FUNCTION 15/30 (PROVIDER NUMBER 2344)	196,042	(192,542)	3,500
20	MH 1966	3		SERVICE FUNCTION 15/61 (PROVIDER NUMBER 2344)	0	2,020	2,020
21	MH 1966	3		SERVICE FUNCTION 15/31 (PROVIDER NUMBER 2345)	0	26,020	26,020
22	MH 1966	3		SERVICE FUNCTION 10/85 (PROVIDER NUMBER 2346)	0	94	94
23	MH 1966	3		SERVICE FUNCTION 15/32 (PROVIDER NUMBER 2346)	0	180,199	180,199
24	MH 1966	3		SERVICE FUNCTION 15/69 (PROVIDER NUMBER 2346)	127,101	(126,954)	147
				To adjust reported gross cost at the service function level to reflect the RVS method of allocation.			
				* Balance carried forward to subsequent adjustment			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
MENDOCINO COUNTY				00023	72	June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED TOTAL UNITS</u>			
				<u>MODE 10 AND MODE 15 - OUTPATIENT (PROGRAM 1)</u>			
25	MH 1966	2		SERVICE FUNCTION 10/95	\$ 5,150	\$ 269	\$ 5,419
26	MH 1966	2		SERVICE FUNCTION 15/10	228,324	(99)	228,225
27	MH 1966	2		SERVICE FUNCTION 15/30	1,155,359	(502)	1,154,857
28	MH 1966	2		SERVICE FUNCTION 15/60	204,632	6,651	211,283
29	MH 1966	2		SERVICE FUNCTION 15/70	235,322	30	235,352
				<u>MODE 15 - OUTPATIENT (PROGRAM 2)</u>			
30	MH 1966	2		SERVICE FUNCTION 15/10 (PROVIDER NUMBER 2343)	\$ 8,580	\$ 49,100	\$ 57,680
31	MH 1966	2		SERVICE FUNCTION 15/60 (PROVIDER NUMBER 2343)	1,699	26,048	27,747
32	MH 1966	2		SERVICE FUNCTION 15/30 (PROVIDER NUMBER 2344)	585,115	(575,275)	9,840
33	MH 1966	2		SERVICE FUNCTION 15/61 (PROVIDER NUMBER 2344)	0	3,060	3,060
34	MH 1966	2		SERVICE FUNCTION 15/31 (PROVIDER NUMBER 2345)	0	63,480	63,480
35	MH 1966	2		SERVICE FUNCTION 10/85 (PROVIDER NUMBER 2346)	0	3	3
36	MH 1966	2		SERVICE FUNCTION 15/32 (PROVIDER NUMBER 2346)	0	464,105	464,105
37	MH 1966	2		SERVICE FUNCTION 15/69 (PROVIDER NUMBER 2346)	29,085	(28,881)	204
				To adjust total units to agree with the county's records.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
MENDOCINO COUNTY				00023	72	June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED SD/MC UNITS</u> <u>COUNTY PROVIDERS - PROGRAMS 1 AND 2</u>			
38	MH 1966	8	Total	MEDI-CAL UNITS - 07/01/03 to 09/30/03	688,224	(9,827)	678,397 *
39	MH 1966	8A	Total	MEDI-CAL UNITS - 10/01/03 to 06/30/04	1,876,308	(46,147)	1,830,161 *
40	MH 1966	9	Total	MEDICARE/MEDI-CAL UNITS - 07/01/03 to 09/30/03	10,250	2,370	12,620 *
41	MH 1966	9A	Total	MEDICARE/MEDI-CAL UNITS - 10/01/03 to 06/30/04	27,280	8,521	35,801 *
42	MH 1966	10	Total	ENHANCED - CHILDREN UNITS - 07/01/03 to 09/30/03	0	660	660 *
43	MH 1966	10A	Total	ENHANCED - CHILDREN UNITS - 10/01/03 to 06/30/04	0	4,150	4,150 *
44	MH 1966	11	Total	HEALTHY FAMILIES UNITS - 07/01/03 to 09/30/03	0	3,015	3,015 *
45	MH 1966	11A	Total	HEALTHY FAMILIES UNITS - 10/01/03 to 06/30/04	7,778	(1,815)	5,963 *
			Info	TOTAL	2,609,840	(39,073)	2,570,767 *
				To adjust the as settled (MH 1966) SD/MC units of service/time for the county operated facilities to agree with the State DMH Approved Claims Report dated February 26, 2008. The above adjustments include Phase II. Copies of workpapers detailing adjustments by service functions have been provided to the County.			
46	MH 1966	8	Total	MEDI-CAL UNITS - 07/01/03 to 09/30/03	** 678,397	3,860	682,257 *
47	MH 1966	8A	Total	MEDI-CAL UNITS - 10/01/03 to 06/30/04	** 1,830,161	10,857	1,841,018 *
48	MH 1966	9	Total	MEDICARE/MEDI-CAL UNITS - 07/01/03 to 09/30/03	** 12,620	(185)	12,435 *
49	MH 1966	9A	Total	MEDICARE/MEDI-CAL UNITS - 10/01/03 to 06/30/04	** 35,801	(2,930)	32,871 *
-	MH 1966	10	Total	ENHANCED - CHILDREN UNITS - 07/01/03 to 09/30/03	** 660	0	660
-	MH 1966	10A	Total	ENHANCED - CHILDREN UNITS - 10/01/03 to 06/30/04	** 4,150	0	4,150
-	MH 1966	11	Total	HEALTHY FAMILIES UNITS - 07/01/03 to 09/30/03	** 3,015	0	3,015
-	MH 1966	11A	Total	HEALTHY FAMILIES UNITS - 10/01/03 to 06/30/04	** 5,963	0	5,963
			Info	TOTAL	** 2,570,767	11,602	2,582,369 *
				To adjust the SD/MC units of service/time per the State DMH Approved Claims Report to the county's records. The above adjustments include Phase II. Copies of workpapers detailing adjustments by service functions have been provided to the County.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
MENDOCINO COUNTY				00023	72	June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED SD/MC UNITS</u> <u>COUNTY PROVIDERS - PROGRAMS 1 AND 2</u>			
50	MH 1966	8	Total	MEDI-CAL UNITS - 07/01/03 to 09/30/03	** 682,257	(3,740)	678,517
51	MH 1966	8A	Total	MEDI-CAL UNITS - 10/01/03 to 06/30/04	** 1,841,018	(8,877)	1,832,141 *
52	MH 1966	9	Total	MEDICARE/MEDI-CAL UNITS - 07/01/03 to 09/30/03	** 12,435	65	12,500
53	MH 1966	9A	Total	MEDICARE/MEDI-CAL UNITS - 10/01/03 to 06/30/04	** 32,871	410	33,281
			Info	TOTAL	** 2,582,369	(12,142)	2,570,227 *
				To adjust SD/MC units to incorporate the controls of the lower of the County records or the State DMH Approved Claims Report. The above adjustments include Phase II. Copies of workpapers detailing adjustments by service functions have been provided to the county.			
54	MH 1966	8A	Total	MEDI-CAL UNITS - 10/01/03 to 06/30/04	** 1,832,141	(3,905)	1,828,236 *
			Info	TOTAL	** 2,570,227	(3,905)	2,566,322 *
				To adjust the SD/MC units for FFS-MFCC (Program 2 provider) to equal the total units.			
55	MH 1966	8A	Total	MEDI-CAL UNITS - 10/01/03 to 06/30/04	** 1,828,236	(2,727)	1,825,509
			Info	TOTAL	** 2,566,322	(2,727)	2,563,595
				To adjust the audited SD/MC units for the EPSDT disallowances reported by the County through the Disallowed Claims System (DCS).			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
MENDOCINO COUNTY				00023	72	June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED SD/MC UNITS</u> <u>CONTRACT PROVIDERS</u>			
56	MH 1966	8	Total	MEDI-CAL UNITS - 07/01/03 to 09/30/03	140,624	22,835	163,459 *
57	MH 1966	8A	Total	MEDI-CAL UNITS - 10/01/03 to 06/30/04	612,454	27,491	639,945 *
58	MH 1966	10A	Total	ENHANCED - CHILDREN UNITS - 10/01/03 to 06/30/04	0	540	540 *
59	MH 1966	11A	Total	HEALTHY FAMILIES UNITS - 10/01/03 to 06/30/04	0	5,062	5,062 *
			Info	TOTAL	753,078	55,928	809,006 *
				To adjust the as settled (MH 1966) SD/MC units of service/time for the County's contract providers to agree with the State DMH Approved Claims Report dated February 26, 2008. The above adjustments include Phase II. Copies of workpapers detailing adjustments by service functions have been provided to the County.			
-	MH 1966	8	Total	MEDI-CAL UNITS - 07/01/03 to 09/30/03	** 163,459	0	163,459
60	MH 1966	8A	Total	MEDI-CAL UNITS - 10/01/03 to 06/30/04	** 639,945	2,371	642,316 *
-	MH 1966	10A	Total	ENHANCED - CHILDREN UNITS - 10/01/03 to 06/30/04	** 540	0	540
-	MH 1966	11A	Total	HEALTHY FAMILIES UNITS - 10/01/03 to 06/30/04	** 5,062	0	5,062 *
			Info	TOTAL	** 809,006	2,371	811,377 *
				To adjust the SD/MC units of service/time per the State DMH Approved Claims Report to the county's records. The above adjustments include Phase II. Copies of workpapers detailing adjustments by service functions have been provided to the County.			
61	MH 1966	8A	Total	MEDI-CAL UNITS - 10/01/03 to 06/30/04	** 642,316	(5,602)	636,714 *
			Info	TOTAL	** 811,377	(5,602)	805,775 *
				To adjust SD/MC units to incorporate the controls of the lower of the County records or the State DMH Approved Claims Report. The above adjustments include Phase II. Copies of workpapers detailing adjustments by service functions have been provided to the county.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
MENDOCINO COUNTY				00023	72	June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED SD/MC UNITS</u>			
				<u>CONTRACT PROVIDERS</u>			
62	MH 1966	8A	Total	MEDI-CAL UNITS - 10/01/03 to 06/30/04	** 636,714	(3,092)	633,622 *
63	MH 1966	11A	Total	HEALTHY FAMILIES UNITS - 10/01/03 to 06/30/04	** 5,062	(320)	4,742
			Info	TOTAL	** 805,775	(3,412)	802,363 *
				To adjust the audited SD/MC units for the EPSDT disallowances reported by the County through the Disallowed Claims System (DCS).			
64	MH 1966	8A	Total	MEDI-CAL UNITS - 10/01/03 to 06/30/04	** 633,622	(41,204)	592,418
			Info	TOTAL	** 802,363	(41,204)	761,159
				To adjust for SD/MC units that are in excess of total units.			
				<u>Contract Providers:</u>	<u>Adjustments</u>		
				Families First	15/60	(270)	
				Edgewood	15/60	(60)	
				Sunny Hills	15/30	(1,590)	
				Tapestry Family Services	15/01	(1,679)	
					15/30	(36,803)	
					15/70	(332)	
				Mendocino County Youth Project	15/30	(470)	
				Total		<u>(41,204)</u>	
				<u>ADJUSTMENTS TO PATIENT AND OTHER</u>			
				<u>PAYOR REVENUE - COUNTY</u>			
65	MH 1968	28	K	PATIENT AND OTHER PAYOR REVENUE (07/01/03 - 09/30/03)	\$0	\$ 8,247	\$ 8,247
66	MH 1968	28A	K	PATIENT AND OTHER PAYOR REVENUE (10/01/03 - 06/30/04)	0	28,478	28,478
				To adjust patient and other payor revenue to agree with the county's records.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

AUDIT ADJUSTMENTS

Provider				Provider Number	No. of Adj.	Fiscal Period Ended	
MENDOCINO COUNTY				00023	72	June 30, 2004	
Report Reference				EXPLANATION OF AUDIT ADJUSTMENTS	As Reported	Increase (Decrease)	As Adjusted
Adj. No.	Form/ Sch.	Line	Col.				
				<u>ADJUSTMENTS TO REPORTED SD/MC SETTLEMENT</u>			
67	MH 1979	2	D	CONTRACT PROVIDER MEDI-CAL DIRECT SERVICE GROSS REIMBURSEMENT	\$ 3,878,265	\$ (258,578)	\$ 3,619,687
				To adjust reported Contract Provider Direct Medi-Cal Gross Reimbursement as a result of adjustments to the contract providers SD/MC units of service/time.			
68	MH 1979	21	J	TOTAL SD/MC REIMBURSEMENT (FFP) - COUNTY	\$ 3,238,711	\$ (254,091)	\$ 2,984,620
69	MH 1979	27	J	TOTAL HEALTHY FAMILIES REIMBURSEMENT - COUNTY	10,843	2,356	13,199
				TOTAL REIMBURSEMENT- COUNTY	<u>\$ 3,249,554</u>	<u>\$ (251,736)</u>	<u>\$ 2,997,818</u>
70	Sch. 3b	Total	24	TOTAL SD/MC REIMBURSEMENT - CONTRACT PROVIDERS	\$ 1,286,217	\$ (136,943)	\$ 1,149,274
71	Sch. 3b	Total	25	TOTAL HEALTHY FAMILIES REIMBURSEMENT - CONTRACT PROVIDERS	0	14,017	14,017
				TOTAL REIMBURSEMENT- CONTRACT PROVIDERS	<u>\$ 1,286,217</u>	<u>\$ (122,926)</u>	<u>\$ 1,163,291</u>
				To adjust Total SD/MC Reimbursement (FFP) due to the adjustments to reported costs and units.			
				<u>ADJUSTMENTS TO REPORTED EPSDT STATE GENERAL FUND SETTLEMENT</u>			
72	Sch. 4	10	3	TOTAL EPSDT SGF	\$ 1,915,100	\$ (153,718)	\$ 1,761,382
				To adjust the final EPSDT settlement as a result of adjustments to audited Medi-Cal cost.			
				* Balance carried forward to subsequent adjustment.			
				** Balance brought forward from prior adjustment.			

**MENDOCINO COUNTY
COMMUNITY MENTAL HEALTH SERVICES
SHORT-DOYLE/MEDI-CAL PROGRAM
FINDINGS AND RECOMMENDATIONS
FOR FISCAL YEAR ENDED JUNE, 2004**

FINDING 1 – MAINTENANCE AND AVAILABILITY OF RECORDS

During the field audit, we experienced difficulty obtaining records and source documents used by the County to prepare the SD/MC Cost Report. The binder that the County provided did not contain detailed supporting audit documentation used to prepare the SD/MC Cost Report. Where a workpaper was available, it was difficult to reconcile to the cost report as the County had a few versions of the documentation, and the final version cannot be easily identified. We also found that the workpapers are inconsistent and unreliable, especially as they did not reconcile to any information reported on the cost report. Finally, the county's trial balance of expense does not enumerate all line-item expenses that make up a certain expense category.

Not only is the county's current practice of records maintenance confusing, but it also lengthens the audit process.

AUDIT AUTHORITY:

Title 9, California Code of Regulations, Section 640

RECOMMENDATION:

Regulations require consistent maintenance of adequate and accurate accounting records. The County must keep adequate financial records and statistical data to support year-end documents filed with the Department of Mental Health. These records include, but are not limited to, all ledgers, books, vouchers, time sheets, payrolls, client data charts, and schedules for allocating costs. Accounting records and supporting documents must be retained for four years after the closing of the fiscal year or until such time as the audit has been settled for the fiscal year.

Additionally, the nature of working papers requires that proper control and adequate safeguards be maintained. We strongly recommend the County to establish an archives policy that states the types of working paper, locations, retention period, access authorities, etc. We recommend that the County ensure all financial and statistical records utilized in the preparation of the SD/MC cost report be properly retained and be readily available for internal and external review purpose.

AUDITEE'S RESPONSE:

This is an issue we continue to work on within our unit. We experience staff turnover and lack of staffing regularly. To better train staff it would be helpful to have a template for audit documents.

**MENDOCINO COUNTY
COMMUNITY MENTAL HEALTH SERVICES
SHORT-DOYLE/MEDI-CAL PROGRAM
FINDINGS AND RECOMMENDATIONS
FOR FISCAL YEAR ENDED JUNE, 2004**

FINDING 2 – REPORTING OF ADMINISTRATIVE COSTS

Mendocino County only captured management salaries and benefits in the Administration line of the cost report. As for other types of administration costs such as payroll, accounting, data processing, medical records, etc., the county allocated it to the mode services (direct and non-direct services) using salary and benefits as an allocation basis and citing DMH Letter No. 94-01 as its rationale for doing so. The county considered these costs as program support to patient care facilities because they are providing functions that develop and maintain the operation of the patient care facilities.

AUDIT AUTHORITY:

DMH Letter No 94-01

RECOMMENDATION:

Page 2 of the DMH Letter No 94-01, specifically states that payroll, accounting, data processing, etc. are allowable administrative costs. And "Direct facility costs are those direct costs for patient care that can be readily identified to a patient care facility. Allowable costs include all necessary and proper costs which are incurred in developing and maintaining the operation of the patient care facilities..."

Payroll, accounting, data processing, etc. are not direct facility costs because they are not specifically and directly identifiable to a patient care facility. These services are available to and benefit the County Department of Mental Health as a whole and not specific to a patient care facility. Therefore, the county's position in allocating these costs to the mode services (direct and non-direct services) is not acceptable. In addition, it is contrary to the county's method of capturing costs from prior years. The county unilaterally changed its method of capturing administrative and direct services costs without seeking approval from the State DMH. However, due to the minimal impact of the change in method in the audit year and due to the difficulty in obtaining/finding/gathering necessary supporting audit documentation as disclosed in finding number 1 above, no adjustment to reclassify the costs was proposed.

We recommend that the County revert to its original method of capturing Total Administrative Costs.

AUDITEE'S RESPONSE:

We are reviewing this finding as our method had changed based on a consultant recommendation.

**MENDOCINO COUNTY
COMMUNITY MENTAL HEALTH SERVICES
SHORT-DOYLE/MEDI-CAL PROGRAM
FINDINGS AND RECOMMENDATIONS
FOR FISCAL YEAR ENDED JUNE, 2004**

FINDING 3 – ERRONEOUS REPORTING OF CONTRACT PROVIDERS' COST REPORTS

1. The County filed a cost report for Youth for Change (LE #705), one of the county's contract providers, containing a Medi-Cal settlement. However, there are no SD/MC units billed for this contract provider to the State DMH. As a result, a final cost report settlement will not be made for this provider.

2. Inconsistencies were found in the billing, in what was reported, and in the language of the contract for the following contract providers:

a. River Oak Center (LE #512, Provider Number 2381) – billed for full-day Intensive Care (SFC 10/85) to the State DMH. However, the provider contract states that the contractor only provides full-day rehabilitation services (SFC 10/95). In addition, the provider is only certified for full-day rehabilitation services. Corrections were made in the audited cost report.

b. Sunny Hills (LE #457, Provider Number 2370 – billed for full-day Day Intensive and Day Rehabilitation Services (SFC 10/85 and 10/95) to the State DMH. However, the provider contract states that the provider only provides half-day services (SFC 10/81 and 10/91). Corrections were made in the audited cost report.

AUDIT AUTHORITY:

Provider Contracts

RECOMMENDATION:

The County should exercise due care when billing the State DMH for mental health services and when preparing the SD/MC Cost Report to ensure accuracy and reliability of the reported information.

AUDITEE'S RESPONSE:

We are prepared to provide the documentation on these findings. LE457 contract does not specify and LE512 was not billed incorrectly but a data entry error occurred in our records.

**MENDOCINO COUNTY
COMMUNITY MENTAL HEALTH SERVICES
SHORT-DOYLE/MEDI-CAL PROGRAM
FINDINGS AND RECOMMENDATIONS
FOR FISCAL YEAR ENDED JUNE, 2004**

FINDING 4 – UNREPORTED PATIENT AND OTHER PAYOR REVENUE

It was found that the County failed to report Patient and Other Payor Revenue on MH 1968, lines 28 and 28A of the cost report. These are the patient fees from Medi-Cal share of costs, patient insurance, Medicare, and other revenues received on behalf of Medi-Cal clients. Reporting of these revenues, however, were made in prior-year cost reports.

AUDIT AUTHORITY:

Fiscal Year 2003-2004 Cost Report Instructions, CFRS-25, CFRS-63, 64

RECOMMENDATION:

We recommend that the County report any Patient and Other Payor Revenue received on behalf of Medi-Cal clients of MH 1968 of the SD/MC cost report. The revenues must be reported on an accrual basis. Failure to report the Patient and Other Payor Revenue overstate the provider's SD/MC Direct Service Gross Reimbursement.

AUDITEE'S RESPONSE:

This was an oversight by the County during preparation.

**MENDOCINO COUNTY
COMMUNITY MENTAL HEALTH SERVICES
SHORT-DOYLE/MEDI-CAL PROGRAM
FINDINGS AND RECOMMENDATIONS
FOR FISCAL YEAR ENDED JUNE, 2004**

FINDING 5 – APPORTIONMENT OF UTILIZATION REVIEW COST TO NON SD/MC

The County continues to lack the supporting workpaper for its Utilization Review costs. In prior cost reporting periods, the county did not report cost on the SPMP line of the cost report. All costs were reported as Other Utilization Review. In this audit period, however, the County reported costs on the SPMP line of the cost report. Due to lack of supporting documentation, the SPMP costs were reclassified to the Other Utilization Review line.

In addition, the County used the ratio of Medi-Cal units to total units to allocate the Utilization Review costs to SD/MC and non-SD/MC which is not acceptable.

AUDIT AUTHORITY:

Fiscal Year 2003/04 Cost Report Instructions, CFRS-34.
Title 9, California Code of Regulations, Section 640

RECOMMENDATION:

We recommend that the County ensure all financial and statistical records utilized in the preparation of the SD/MC cost report be properly retained and be readily available for internal and external review purposes.

AUDITEE'S RESPONSE:

This finding is being reviewed as the method and amount was determined through consultant recommendation.

**MENDOCINO COUNTY
COMMUNITY MENTAL HEALTH SERVICES
SHORT-DOYLE/MEDI-CAL PROGRAM
FINDINGS AND RECOMMENDATIONS
FOR FISCAL YEAR ENDED JUNE, 2004**

FINDING 6 – PROPER ALLOCATION OF ADMINISTRATIVE COSTS

The County does not use an acceptable method of apportioning administrative costs among SD/MC, Healthy Families, and Non SD/MC. The County used the ratio of Medi-Cal units to total units which is not acceptable. As a result, the State DMH used the gross cost method of allocation by calculating the percentage of gross Medi-Cal costs (MH 1968) to total costs (MH 1964).

AUDIT AUTHORITY:

Fiscal Year 2003-2004 Cost Report Instruction, CFRS-33
California Code of Regulations, Title 9, Section 640

RECOMMENDATION:

We recommend that the County review the cost report instructions and select an appropriate method to distribute administrative costs among SD/MC, Healthy Families, and Non SD/MC.

AUDITEE'S RESPONSE:

We will review our method of distribution.

**MENDOCINO COUNTY
COMMUNITY MENTAL HEALTH SERVICES
SHORT-DOYLE/MEDI-CAL PROGRAM
FINDINGS AND RECOMMENDATIONS
FOR FISCAL YEAR ENDED JUNE, 2004**

FINDING 7 – COST REPORTING OF FEE-FOR-SERVICE PROVIDERS (PHASE II - OUTPATIENT)

The County did not separately identify, by discipline or provider number, payments made to the fee-for-service (Phase II) contractors on MH 1966 of the cost report. Rather, the payments made to the Phase II contractors were aggregated by service functions

The State DMH letter dated December 23, 1998 requires the County to separately identify and disclose payments, total units, and SD/MC units related to the Phase II contractors, by discipline or provider number. In addition, only actual payments made by the County to the Phase II contractors for their services should be disclosed as total costs.

AUDIT AUTHORITY:

State DMH letter dated December 23, 1998

RECOMMENDATION:

We recommend that the County separately identify and disclose payments, total units, and SD/MC units related to the Phase II contractors, by provider number, to comply with the State DMH letter dated December 23, 1998.

AUDITEE'S RESPONSE:

This finding is being addressed in future years and will be addressed before the next audit period.

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

CALCULATION OF PROGRAM COSTS
MH 1960 (08/04)

FISCAL YEAR 2003 - 2004

County: MENDOCINO
County Code: 23

Legal Entity: MENDOCINO COUNTY		A	B	C
Legal Entity Number: 00023		Salaries and Benefits	Other	Total Costs
1	Mental Health Expenditures	7,556,812	5,522,238	13,079,050
2	Encumbrances			
3	Less: Payments to Contract Providers (County Only)		(3,692,126)	(3,692,126)
4	Other Adjustments from MH 1962		(518,236)	(518,236)
5	Total Costs Before Medi-Cal Adjustments	7,556,812	1,311,876	8,868,688
6	Medi-Cal Adjustments from MH 1961		68,350	68,350
7	Managed Care Consolidation (County Only)			
8	Allowable Costs for Allocation			8,937,038
Administrative Costs (County Only)				
9	SD/MC Administration			396,881
10	Healthy Families Administration			1,467
11	Non-SD/MC Administration			230,796
12	Total Administrative Costs			629,144
Utilization Review Costs (County Only)				
13	Skilled Professional Medical Personnel			0
14	Other SD/MC Utilization Review			233,507
15	Non-SD/MC Utilization Review			66,432
16	Total Utilization Review Costs			299,939
17	Research and Evaluation (County Only)			21,820
18	Mode Costs (Direct Service and MAA)			7,986,135
19	Total Costs - Lines 9 through 18			8,937,038

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY
MEDI-CAL ADJUSTMENTS TO COSTS
MH 1961 (08/04)

DEPARTMENT OF MENTAL HEALTH

FISCAL YEAR 2003 - 2004

County: MENDOCINO
County Code: 23

Legal Entity: MENDOCINO COUNTY		A	B	C
Legal Entity Number: 00023		Salaries and Benefits	Other	Total Adjustments
1	Assets reversed out		(14,223)	(14,223)
2	Depreciation allowed for FY 03/04		82,573	82,573
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20	Total Adjustments		68,350	68,350

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY
OTHER ADJUSTMENTS
MH 1962 (08/04)

DEPARTMENT OF MENTAL HEALTH

FISCAL YEAR 2003 - 2004

County: MENDOCINO
County Code: 23

Legal Entity: MENDOCINO COUNTY		A	B	C
Legal Entity Number: 00023		Salaries and Benefits	Other	Total Adjustments
1	Accruals to 02/03		(420,673)	(420,673)
2	Accruals from 04/05		205,657	205,657
3	State hosp offsets (realignment)		(78,992)	(78,992)
4	FFS/MC acute hospital offsets (realignment)		(391,746)	(391,746)
5				
6	CalWorks		216,096	216,096
7	Jail		99,225	99,225
8	Interest Expense charged for capital improvements		70,243	70,243
9	County mgmt, billing, UR/QA services charged to CSOC			
10	contract providers		(218,046)	(218,046)
11				
12				
13				
14				
15				
16				
17				
18				
19				
20	Total Adjustments		(518,236)	(518,236)

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY
ALLOCATION OF COSTS TO MODES OF SERVICE
MH 1964 (08/04)

DEPARTMENT OF MENTAL HEALTH

FISCAL YEAR 2003 - 2004

County: MENDOCINO
County Code: 23

Legal Entity: MENDOCINO COUNTY		A
Legal Entity Number: 00023		Total Costs
1	Mode Costs (Direct Service and MAA) from MH 1960	7,986,135.
	Modes	
2	Hospital Inpatient Services (Mode 05-SFC 10-19)	
3	Other 24 Hour Services (Mode 05-All Other SFC)	
4	Day Services (Mode 10)	581,165
5	Outpatient Services (Mode 15 Program 1 + Program 2)	5,889,967
6	Outreach Services (Mode 45)	1,515,003
7	Medi-Cal Administrative Activities (Mode 55)	
8	Support Services (Mode 60)	
9	Total - Lines 2 through 8	7,986,135

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

PAGE 1 OF 1

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1966 (08/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: MENDOCINO
County Code: 23

CR MHS

Legal Entity: MENDOCINO COUNTY		A	B	C	D	E	F	G
Legal Entity Number: 00023		Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 10 - Day Services			95	85				
1	Allocation Percentage	100.00%	99.98%	0.02%				
2	Total Units		5,419	3				
3	Gross Cost	581,165	581,071	94				
4	Cost per Unit		107.23	31.33				
5	SMA per Unit		118.94	183.46				
6	Published Charge per Unit		115.14	183.46				
7	Negotiated Rate / Cost per Unit							
8	Medi-Cal Units	07/01/03 - 09/30/03	462					
8A		10/01/03 - 06/30/04	3,391	3				
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03						
9A		10/01/03 - 06/30/04						
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03	5					
10A		10/01/03 - 06/30/04	105					
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04						
11	Healthy Families (SED) Units	07/01/03 - 09/30/03						
11A		10/01/03 - 06/30/04						
12	Non-Medi-Cal Units		1,456					
13	Medi-Cal Costs	07/01/03 - 09/30/03	49,540	49,540				
13A		10/01/03 - 06/30/04	363,706	363,612	94			
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	54,950	54,950				
14A		10/01/03 - 06/30/04	403,876	403,326	550			
15	Medi-Cal Published Charges	07/01/03 - 09/30/03	53,195	53,195				
15A		10/01/03 - 06/30/04	390,990	390,440	550			
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03						
16A		10/01/03 - 06/30/04						
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03						
17A		10/01/03 - 06/30/04						
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03						
18A		10/01/03 - 06/30/04						
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03						
19A		10/01/03 - 06/30/04						
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03						
20A		10/01/03 - 06/30/04						
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03	536	536				
21A		10/01/03 - 06/30/04	11,259	11,259				
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03	595	595				
22A		10/01/03 - 06/30/04	12,489	12,489				
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03	576	576				
23A		10/01/03 - 06/30/04	12,090	12,090				
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03						
24A		10/01/03 - 06/30/04						
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04						
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04						
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04						
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04						
29	Healthy Families Costs	07/01/03 - 09/30/03						
29A		10/01/03 - 06/30/04						
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03						
30A		10/01/03 - 06/30/04						
31	Healthy Families Published Charges	07/01/03 - 09/30/03						
31A		10/01/03 - 06/30/04						
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03						
32A		10/01/03 - 06/30/04						
33	Non-Medi-Cal Costs		156,125	156,125				

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

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ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1966 (08/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: MENDOCINO
County Code: 23

County Code: 23			CR	CR	CR	CR	CR		
Legal Entity: MENDOCINO COUNTY			A	B	C	D	E	F	G
Legal Entity Number: 00023			Mode Total	Service	Service	Service	Service	Service	Service
Mode: 15 - Outpatient (Program 1)				Function	Function	Function	Function	Function	Function
				01	10	30	60	70	
1	Allocation Percentage		100.00%	17.82%	8.82%	44.62%	15.15%	13.60%	
2	Total Units			594,006	228,225	1,154,857	211,283	235,352	
3	Gross Cost		5,495,613	979,146	484,598	2,452,148	832,316	747,405	
4	Cost per Unit			1.65	2.12	2.12	3.94	3.18	
5	SMA per Unit			1.83	2.36	2.36	4.37	3.52	
6	Published Charge per Unit			1.77	2.28	2.28	4.23	3.41	
7	Negotiated Rate / Cost per Unit								
8									
8A	Medi-Cal Units	07/01/03 - 09/30/03		128,375	45,959	267,171	28,435	43,678	
		10/01/03 - 06/30/04		391,515	148,353	626,621	81,348	93,744	
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03		35		1,210	11,255		
9A		10/01/03 - 06/30/04		426		1,385	30,420	1,050	
10	Enhanced SD/MC (Children) Units	07/01/03 - 09/30/03		35		525	35	60	
10A		10/01/03 - 06/30/04		70		3,106	499	240	
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04							
11	Healthy Families (SED) Units	07/01/03 - 09/30/03		165		2,735		115	
11A		10/01/03 - 06/30/04		940	905	3,948		170	
12	Non-Medi-Cal Units			72,445	33,008	247,956	59,291	96,295	
13	Medi-Cal Costs	07/01/03 - 09/30/03	1,127,213	211,610	97,586	567,293	112,015	138,708	
13A		10/01/03 - 06/30/04	2,909,478	645,364	315,003	1,330,951	320,458	297,702	
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	1,251,921	234,926	108,463	630,524	124,261	153,747	
14A		10/01/03 - 06/30/04	3,231,353	716,472	350,113	1,479,298	355,491	329,979	
15	Medi-Cal Published Charges	07/01/03 - 09/30/03	1,210,382	227,224	104,787	609,150	120,280	148,942	
15A		10/01/03 - 06/30/04	3,124,147	692,982	338,245	1,429,152	344,102	319,667	
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03							
16A		10/01/03 - 06/30/04							
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03	46,964	58		2,569	44,337		
17A		10/01/03 - 06/30/04	126,812	702		2,941	119,835	3,334	
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03	52,104	64		2,856	49,184		
18A		10/01/03 - 06/30/04	140,680	780		3,269	132,935	3,696	
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03	50,429	62		2,759	47,609		
19A		10/01/03 - 06/30/04	136,169	754		3,158	128,677	3,581	
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03							
20A		10/01/03 - 06/30/04							
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03	1,501	58		1,115	138	191	
21A		10/01/03 - 06/30/04	9,438	115		6,595	1,966	762	
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03	1,667	64		1,239	153	211	
22A		10/01/03 - 06/30/04	10,484	128		7,330	2,181	845	
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03	1,612	62		1,197	148	205	
23A		10/01/03 - 06/30/04	10,135	124		7,082	2,111	818	
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03							
24A		10/01/03 - 06/30/04							
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04							
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04							
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04							
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04							
29	Healthy Families Costs	07/01/03 - 09/30/03	6,445	272		5,807		365	
29A		10/01/03 - 06/30/04	12,394	1,549	1,922	8,383		540	
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03	7,161	302		6,455		405	
30A		10/01/03 - 06/30/04	13,772	1,720	2,136	9,317		598	
31	Healthy Families Published Charges	07/01/03 - 09/30/03	6,920	292		6,236		392	
31A		10/01/03 - 06/30/04	13,308	1,664	2,063	9,001		580	
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03							
32A		10/01/03 - 06/30/04							
33	Non-Medi-Cal Costs		1,255,368	119,417	70,087	526,494	233,568	305,803	

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1966 (08/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: MENDOCINO
County Code: 23

MHS MHS

Legal Entity: MENDOCINO COUNTY		H	I	J	K	L	M	N
Legal Entity Number: 00023		Service	Service	Service	Service	Service	Service	Service
Mode: 15 - Outpatient (Program 2)		Function	Function	Function	Function	Function	Function	Function
		32	69					
1	Allocation Percentage	45.69%	0.04%					
2	Total Units	464,105	204					
3	Gross Cost	180,199	147					
4	Cost per Unit	0.39	0.72					
5	SMA per Unit	2.36	4.37					
6	Published Charge per Unit							
7	Negotiated Rate / Cost per Unit							
8	Medi-Cal Units	07/01/03 - 09/30/03	115,810	15				
8A		10/01/03 - 06/30/04	348,175	189				
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03						
9A		10/01/03 - 06/30/04						
10	Enhanced SD/MC Units	07/01/03 - 09/30/03						
10A		10/01/03 - 06/30/04	120					
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04						
11	Healthy Families (SED) Units	07/01/03 - 09/30/03						
11A		10/01/03 - 06/30/04						
12	Non-Medi-Cal Units							
13	Medi-Cal Costs	07/01/03 - 09/30/03	44,966	11				
13A		10/01/03 - 06/30/04	135,187	136				
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	273,312	66				
14A		10/01/03 - 06/30/04	821,693	826				
15	Medi-Cal Published Charges	07/01/03 - 09/30/03						
15A		10/01/03 - 06/30/04						
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03						
16A		10/01/03 - 06/30/04						
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03						
17A		10/01/03 - 06/30/04						
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03						
18A		10/01/03 - 06/30/04						
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03						
19A		10/01/03 - 06/30/04						
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03						
20A		10/01/03 - 06/30/04						
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03						
21A		10/01/03 - 06/30/04	47					
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03						
22A		10/01/03 - 06/30/04	283					
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03						
23A		10/01/03 - 06/30/04						
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03						
24A		10/01/03 - 06/30/04						
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04						
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04						
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04						
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04						
29	Healthy Families Costs	07/01/03 - 09/30/03						
29A		10/01/03 - 06/30/04						
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03						
30A		10/01/03 - 06/30/04						
31	Healthy Families Published Charges	07/01/03 - 09/30/03						
31A		10/01/03 - 06/30/04						
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03						
32A		10/01/03 - 06/30/04						
33	Non-Medi-Cal Costs		0					

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

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ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1966 (08/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: MENDOCINO		TBS MHS MHS MHS MHS MHS						
County Code: 23								
Legal Entity: MENDOCINO COUNTY		A	B	C	D	E	F	G
Legal Entity Number: 00023			Service	Service	Service	Service	Service	Service
Mode: 15 - Outpatient (Program 2)		Mode Total	Function	Function	Function	Function	Function	Function
			58	10	60	30	61	31
1	Allocation Percentage	100.00%	11.40%	18.43%	16.45%	0.89%	0.51%	6.60%
2	Total Units	21,169	57,680	27,747	9,840	3,060	63,480	
3	Gross Cost	394,354	44,949	72,666	64,853	3,500	2,020	26,020
4	Cost per Unit		2.12	1.26	2.34	0.36	0.66	0.41
5	SMA per Unit		2.36	2.36	4.37	2.36	4.37	2.36
6	Published Charge per Unit							
7	Negotiated Rate / Cost per Unit							
8	Medi-Cal Units	07/01/03 - 09/30/03	7,583	16,340	9,809	2,280	2,040	10,560
8A		10/01/03 - 06/30/04	13,536	41,340	16,974	7,560	900	51,660
9	Medicare/Medi-Cal Crossover Units	07/01/03 - 09/30/03						
9A		10/01/03 - 06/30/04						
10	Enhanced SD/MC Units	07/01/03 - 09/30/03						
10A		10/01/03 - 06/30/04			10			
10B	Enhanced SD/MC (Refugees) Units	07/01/03 - 06/30/04						
11	Healthy Families (SED) Units	07/01/03 - 09/30/03						
11A		10/01/03 - 06/30/04						
12	Non-Medi-Cal Units		50		954		120	1,260
13	Medi-Cal Costs	07/01/03 - 09/30/03	111,076	16,101	20,585	22,927	811	1,347
13A		10/01/03 - 06/30/04	280,277	28,742	52,081	39,673	2,689	594
14	Medi-Cal SMA Upper Limits	07/01/03 - 09/30/03	411,918	17,896	38,562	42,865	5,381	8,915
14A		10/01/03 - 06/30/04	1,169,895	31,945	97,562	74,176	17,842	3,933
15	Medi-Cal Published Charges	07/01/03 - 09/30/03						
15A		10/01/03 - 06/30/04						
16	Medi-Cal Negotiated Rates	07/01/03 - 09/30/03						
16A		10/01/03 - 06/30/04						
17	Medicare/Medi-Cal Crossover Costs	07/01/03 - 09/30/03						
17A		10/01/03 - 06/30/04						
18	Medicare/Medi-Cal Crossover SMA Upper Limits	07/01/03 - 09/30/03						
18A		10/01/03 - 06/30/04						
19	Medicare/Medi-Cal Crossover Published Charges	07/01/03 - 09/30/03						
19A		10/01/03 - 06/30/04						
20	Medicare/Medi-Cal Crossover Negotiated Rates	07/01/03 - 09/30/03						
20A		10/01/03 - 06/30/04						
21	Enhanced SD/MC Costs	07/01/03 - 09/30/03						
21A		10/01/03 - 06/30/04	70			23		
22	Enhanced SD/MC SMA Upper Limits	07/01/03 - 09/30/03						
22A		10/01/03 - 06/30/04	327			44		
23	Enhanced SD/MC Published Charges	07/01/03 - 09/30/03						
23A		10/01/03 - 06/30/04						
24	Enhanced SD/MC Negotiated Rates	07/01/03 - 09/30/03						
24A		10/01/03 - 06/30/04						
25	Enhanced SD/MC (Refugees) Costs	07/01/03 - 06/30/04						
26	Enhanced SD/MC (Refugees) SMA Upper Limits	07/01/03 - 06/30/04						
27	Enhanced SD/MC (Refugees) Published Charges	07/01/03 - 06/30/04						
28	Enhanced SD/MC (Refugees) Negotiated Rates	07/01/03 - 06/30/04						
29	Healthy Families Costs	07/01/03 - 09/30/03						
29A		10/01/03 - 06/30/04						
30	Healthy Families SMA Upper Limits	07/01/03 - 09/30/03						
30A		10/01/03 - 06/30/04						
31	Healthy Families Published Charges	07/01/03 - 09/30/03						
31A		10/01/03 - 06/30/04						
32	Healthy Families Negotiated Rates	07/01/03 - 09/30/03						
32A		10/01/03 - 06/30/04						
33	Non-Medi-Cal Costs		2,932	106		2,230		79
								516

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH

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ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1966 (08/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: MENDOCINO
County Code: 23

		ISA	ISA	ISA				
Legal Entity: MENDOCINO COUNTY		H	I	J	K	L	M	N
Legal Entity Number: 00023		Service	Service	Service	Service	Service	Service	Service
Mode: 45 - Outreach		Function	Function	Function	Function	Function	Function	Function
		16	17	18				
1	Allocation Percentage	15.71%	11.56%	25.13%				
2	Total Units	70,308	224,962	571,448				
3	Gross Cost	238,031	175,172	380,795				
4	Cost per Unit	3.39	0.78	0.67				
5	Non-Medi-Cal Units	70,308	224,962	571,448				
6	Non-Medi-Cal Costs	238,031	175,172	380,795				

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DEPARTMENT OF MENTAL HEALTH
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ALLOCATION OF COSTS TO SERVICE FUNCTIONS - MODE TOTAL
MH 1966 (08/04)

DETAIL COST REPORT

FISCAL YEAR 2003 - 2004

County: MENDOCINO
County Code: 23

County Code: 23		CAW		ISA	ISA	ISA	ISA	ISA
Legal Entity: MENDOCINO COUNTY		A	B	C	D	E	F	G
Legal Entity Number: 00023		Mode Total	Service Function	Service Function	Service Function	Service Function	Service Function	Service Function
Mode: 45 - Outreach			10	11	12	13	14	15
1	Allocation Percentage	100.00%	16.49%	6.07%	11.97%	2.32%	7.94%	2.81%
2	Total Units		322,325	26,483	52,084	9,710	164,050	46,872
3	Gross Cost	1,515,003	249,755	91,982	181,336	35,147	120,235	42,550
4	Cost per Unit		0.77	3.47	3.48	3.62	0.73	0.91
5	Non-Medi-Cal Units		322,325	26,483	52,084	9,710	164,050	46,872
6	Non-Medi-Cal Costs	1,515,003	249,755	91,982	181,336	35,147	120,235	42,550

CALIFORNIA HEALTH AND HUMAN SERVICES AGENCY

DETAIL COST REPORT

DEPARTMENT OF MENTAL HEALTH

DETERMINATION OF SD/MC DIRECT SERVICE AND MAA REIMBURSEMENT
MH 1968 (08/04)

FISCAL YEAR 2003 - 2004

County: MENDOCINO County Code: 23 Legal Entity: MENDOCINO COUNTY Legal Entity Number: 00023			REIMBURSEMENT TYPE				PC	Costs				Costs	
			A	B	C	D	E	F	G	H	I	J	K
			Mode 55 S.F.'s 01-09 S.F.'s 11-19, 31-39		Total MAA S.F.'s 21-29		Total Inpatient Mode 05- Hospital	Mode 05-All Other	Mode 10	Mode 15 Program (1)	Total Outpatient Exclude Program (2)	Mode 15 Program (2)	Total Outpatient (Col I + Col J)
1	Medi-Cal Costs	07/01/03 - 09/30/03							49,540	1,127,213	1,176,753	111,076	1,287,829
1A		10/01/03 - 06/30/04							363,706	2,909,478	3,273,183	280,277	3,553,460
2	Medi-Cal SMA	07/01/03 - 09/30/03							54,950	1,251,921	1,306,871	411,518	1,718,389
2A		10/01/03 - 06/30/04							403,876	3,231,353	3,635,229	1,169,895	4,805,124
3	Medi-Cal P.C.	07/01/03 - 09/30/03							53,195	1,210,382	1,263,577		1,263,577
3A		10/01/03 - 06/30/04							390,990	3,124,147	3,515,137		3,515,137
4	Medi-Cal N.R.	07/01/03 - 09/30/03											
4A		10/01/03 - 06/30/04											
5	Medi-Cal Gross Reimbursement	07/01/03 - 09/30/03							49,540	1,127,213	1,176,753	111,076	1,287,829
5A		10/01/03 - 06/30/04							363,706	2,909,478	3,273,183	280,277	3,553,460
6	Medicare/Medi-Cal Crossover Cost	07/01/03 - 09/30/03								46,954	46,954		46,954
6A		10/01/03 - 06/30/04								126,812	126,812		126,812
7	Medicare/Medi-Cal Crossover SMA	07/01/03 - 09/30/03								52,104	52,104		52,104
7A		10/01/03 - 06/30/04								140,680	140,680		140,680
8	Medicare/Medi-Cal Crossover P.C.	07/01/03 - 09/30/03								50,429	50,429		50,429
8A		10/01/03 - 06/30/04								136,169	136,169		136,169
9	Medicare/Medi-Cal Crossover N.R.	07/01/03 - 09/30/03											
9A		10/01/03 - 06/30/04											
10	Medicare/Medi-Cal Crossover Gross Reim.	07/01/03 - 09/30/03								46,954	46,954		46,954
10A		10/01/03 - 06/30/04								126,812	126,812		126,812
11	Total SD/MC + Crossover Gross Reim.	07/01/03 - 09/30/03							49,540	1,174,177	1,223,717	111,076	1,334,793
11A		10/01/03 - 06/30/04							363,706	3,036,290	3,399,996	280,277	3,680,272
12	Enhanced SD/MC (Children) Cost	07/01/03 - 09/30/03							536	1,501	2,037		2,037
12A		10/01/03 - 06/30/04							11,259	9,438	20,697	70	20,767
13	Enhanced SD/MC (Children) SMA	07/01/03 - 09/30/03							595	1,667	2,262		2,262
13A		10/01/03 - 06/30/04							12,489	10,484	22,972	327	23,299
14	Enhanced SD/MC (Children) P.C.	07/01/03 - 09/30/03							576	1,612	2,187		2,187
14A		10/01/03 - 06/30/04							12,090	10,135	22,224		22,224
15	Enhanced SD/MC (Children) N.R.	07/01/03 - 09/30/03											
15A		10/01/03 - 06/30/04											
16	Enhanced SD/MC (Children) Gross Reim.	07/01/03 - 09/30/03							536	1,501	2,037		2,037
16A		10/01/03 - 06/30/04							11,259	9,438	20,697	70	20,767
17	Enhanced SD/MC (Refugees) Cost	07/01/03 - 06/30/04											
18	Enhanced SD/MC (Refugees) SMA	07/01/03 - 06/30/04											
19	Enhanced SD/MC (Refugees) P.C.	07/01/03 - 06/30/04											
20	Enhanced SD/MC (Refugees) N.R.	07/01/03 - 06/30/04											
21	Total Medi-Cal Gross Reimbursement (Excludes Refugees)	07/01/03 - 09/30/03							50,076	1,175,678	1,225,754	111,076	1,336,830
21A		10/01/03 - 06/30/04							374,965	3,045,728	3,420,693	280,346	3,701,040
22	Enhanced SD/MC (Refugees) Gross Reim.	07/01/03 - 06/30/04											
23	Healthy Families Cost	07/01/03 - 09/30/03								6,445	6,445		6,445
23A		10/01/03 - 06/30/04								12,394	12,394		12,394
24	Healthy Families SMA	07/01/03 - 09/30/03								7,161	7,161		7,161
24A		10/01/03 - 06/30/04								13,772	13,772		13,772
25	Healthy Families P.C.	07/01/03 - 09/30/03								6,920	6,920		6,920
25A		10/01/03 - 06/30/04								13,308	13,308		13,308
26	Healthy Families N.R.	07/01/03 - 09/30/03											
26A		10/01/03 - 06/30/04											
27	Healthy Families Gross Reim.	07/01/03 - 09/30/03								6,445	6,445		6,445
27A		10/01/03 - 06/30/04								12,394	12,394		12,394
28	Less: Patient and Other Payor Revenue												
28A	SD/MC + Crossover Revenue	07/01/03 - 09/30/03								8,247	8,247		8,247
29	Enhanced SD/MC (Children) Revenue	10/01/03 - 06/30/04								28,478	28,478		28,478
30	Enhanced SD/MC (Refugees) Revenue												
31	Healthy Families Revenue												
32	Total Expenditures from MAA (Mode 55)												
33	Medi-Cal Eligibility Factor (Average)												
34	Revenue - MAA			0.00%									
35	Net Due - SD/MC for Direct Services	07/01/03 - 09/30/03							50,076	1,167,431	1,217,507	111,076	1,328,583
35A		10/01/03 - 06/30/04							374,965	3,017,250	3,392,215	280,346	3,672,562
36	Net Due - Enhanced SD/MC (Refugees)												
37	Net Due - Healthy Families	07/01/03 - 09/30/03								6,445	6,445		6,445
37A		10/01/03 - 06/30/04								12,394	12,394		12,394
38	Amount Negotiated Rates Exceed Costs												
38A	SD/MC (Includes Children)	07/01/03 - 09/30/03											
39	Enhanced SD/MC (Refugees)	10/01/03 - 06/30/04											
40	Healthy Families	07/01/03 - 09/30/03											
40A		10/01/03 - 06/30/04											